

Roseburg News-Review

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Time to Make Plans

SOME months ago, when it seemed as if Medford would be designated as a location for an army cantonment, we made some comment on the direct and indirect effects of that project upon the business of this valley. In fact the architect for the cantonment came to Roseburg and addressed a mass meeting in the circuit court room on that subject.

The general burden of the discussion was that the army would be in the market for vast quantities of products grown in Douglas county. However, it was pointed out, the army buys in large quantities. It cannot make purchases of single truckloads of foodstuffs. It cannot and will not make a deal for the output of milk from a single dairy—or a number of independent dairies, for example. Purchasing will probably be done on a large scale—in large units.

In other words if the producers here are to benefit from the nearness of a large army cantonment, some sort of pool or farm sales organization should be formed. Our producers should place themselves in a position to sell to the army in accordance with the army's method of buying.

Is anything being done along this line? If so, we have not heard of it. If no plans for mass or pool selling of Umpqua valley products has yet been formulated, it is time such plans were made.

Regarding Air Raid Precautions

MANY householders who suffered considerable inconvenience during the previous black-out periods have set out to prepare one or more rooms in their homes to be used during blackouts. That is a sensible idea. One of the items necessary for such preparation is paint that will keep light out. Civilian defense officials, recognizing the need for authentic information on the subject have prepared the following pointers on the use of paint to cover windows against observation:

1. Paint should be put on the OUTSIDE, not the inside of windows. Dark paint on the inside turns the window into a mirror.
2. Be certain the paint is opaque. Most ordinary house paint is not.
3. Avoid glossy paint.
4. Select a heat-resistant paint.
5. Select a paint which was intended for outside use.
6. A black, resin-emulsion paint made by many manufacturers, is believed the best for blackout purposes.

Along with this mention of precautions against air raids should be considered the matter of air-raid shelters. First aid equipment, fire fighting equipment and other similar items. We have not heard of any air-raid shelter salesmen making a canvass here but they may be active before long. American business ingenuity wastes no time in getting into action when there is any sort of opportunity. Anticipating some such activity, civilian defense heads warn that civilians should not seek to buy equipment providing protection against air raids until directed to do so by the air raid wardens in the area where they reside.

Following a conference in Washington, D. C., on this subject it was announced that plans for distributing defensive equipment where it is most urgently needed are being formulated. Meanwhile it is urged that civilians refrain from making purchases of such items until advised to do so by their air raid wardens.

Editorials on News
(Continued from page 1.)

met thousands upon thousands of Chinese troops, well-equipped, crack fighters—ALL MOVING WEST.

Your map will tell you that a military force moving WESTWARD from Burma would have as its objective taking the Japs in the flank and the rear, thus relieving the pressure on Singapore.

ONLY a little while back (as time moves these days) we were saying commiseratingly: "The poor, helpless Chinese!" Now we're looking eagerly to the Chinese to help us out of the hole we're in in the South Seas.

AND only recently we were cursing the Russians heartily for putting in with Hitler. Now it is the Russians who are running Hitler ragged. We look longingly at Vladivostok and think how easy it would be for the hard-hitting Russians, now our buddies, to smack the Japs from there.

World wars are full of surprises.

LONDON reports that a "foreign source whose information invariably proved accurate" says Germany's army dimensions have spread to the navy.

According to this source, Vice-Admiral Doenitz, Nazi submarine chief, accuses Grand Admiral Raeder of misleading him about successes of the submarine raiders and AVAILABILITY OF REPLACEMENTS. Doenitz flatly accuses his superior officer of "being responsible for the MIS-CARRIAGE of the submarine warfare."

Libya, the British find on a German captive an order calling for extreme economy in the use of gasoline. The order refers to the great expenditures of fuel on the Eastern front and adds that the "fuel situation in the Reich is extremely stringent."

KEEP your fingers crossed as to these recurring rumors of trouble of one sort and another in Germany. There may be no truth in them. They may be German propaganda.

Don't expect that Germany is going to crack up tomorrow. But, until the Germans quit retreating before the Russians, you may be pretty sure there is a screw loose somewhere.

Mrs. Mary E. McCouley
Of Roseburg Passes

Mrs. Mary E. McCouley, 79, died Tuesday evening at her home on Pitzer St., Roseburg, following a long period of ill health. Born in Jackson county, Oregon, March 13, 1861, she had spent her entire life as a resident of this state.

A daughter, Mrs. Kiplinger of Cool, Calif., arrived here this morning. She also leaves a sister, Lenora Jones, Portland.

The body has been removed to the Roseburg Undertaking company parlor. Funeral arrangements have not been made.

DAILY DEVOTIONS

DR. CHAS. A. EDWARDS

To fully appreciate the glory and the greatness of God, we must look out and up and beyond the narrow confines of earth. The heavens declare the glory of God, and the firmament sheweth his handiwork. God's love and mercy are seen in the ministry of the clouds. There are many kinds of clouds, but each of them speaks of the faithfulness of God. The darkest cloud breaks in blessings upon a dry and thirsty land. The clouds in nature have their counterpart in human experience. In fact, all of life is veiled in mystery. We can only see as "through a glass darkly." There is a veil, a mist, between. But far back of and beyond the world's horizon lies the highway of God. If a cloud dims your vision and limits your understanding; if a cloud hangs heavily on your heart; if a cloud seems to hide from you the face of Him who is the light of the world; remember that God's faithfulness reacheth unto the clouds. "Thy mercy, O Lord, is in the heavens and thy faithfulness reacheth unto the clouds." The inner side of every cloud is bright and shining. I therefore turn my cloud about, and always wear it inside out to show the silver lining.

"When darkness veils His lovely face,
I rest on His unchanging grace."
In every high and stormy gale
My anchor holds within the veil.

Amen.

OUT OUR WAY



Local News

Here Tuesday—Shirley Clayton, of Dillard, was a business visitor in this city Tuesday.

Spend Day Here—Mr. and Mrs. Laurence Michaels, of Days Creek, were visitors in this city Tuesday.

Conversing—Mrs. Rena Long is reported to be conversing satisfactorily at the home of Mr. and Mrs. Elmer McKean in this city.

Receiving Medical Attention—Mrs. Earl Wiley, of this city, is now reported to be somewhat improved in health at Mercy hospital, where she has been receiving medical attention since Monday.

Bible Class to Meet—The Mid-Week Bible class of St. Paul's Lutheran church will meet Thursday at two o'clock at the home of Mrs. Feldkamp in the Kohlhaagen apartments with Mrs. Ed Perrin as joint hostess.

Spend Day Here—Mr. and Mrs. M. K. Dean, of Days Creek, were visitors here yesterday. They were accompanied to Roseburg by James Rainville, of Tillamook, who left late in the evening with the Douglas county selectees for army duty.

Country Club Ladies to Meet—The Ladies of the Roseburg Country club will meet Thursday at 9:30 a. m. at the clubhouse for contract bridge. Potluck luncheon will be served at 12:30 and if the weather permits golfing will be enjoyed in the afternoon.

Mrs. Campbell Home—Mrs. W. M. Campbell has returned to her home on South Main street, following a trip to Phoenix, Oregon, to attend the meeting of the Southwest Presbyterian. Mrs. Campbell is vice-president of the organization.

Back From Oklahoma—Mr. and Mrs. Carl L. Raffel have returned to their home on South Stephens street, following a trip to Mulhall, Okla., where they were called by the illness of the latter's grandmother. Mrs. Raffel resumed her work at Lelah's beauty salon in the U. S. National building yesterday. She also owns the Northside Beauty shop, which has been closed during her absence, but will be opened again within the next few days.

Meeting Tonight—A combined meeting of the fine arts and American Home departments of the Junior Woman's club will be held tonight at 8 o'clock at the home of Mrs. James E. Henbest, with Miss Merle Erickson, joint hostess. Members are asked to bring sewing and material for soap carving. Mrs. Perry Thiele is instructor of soap carving for the departments.

Scholarship Loan Fund to be Aided—The Junior Woman's club will aid the state scholarship loan fund by sponsoring a benefit card party Friday night at 8 o'clock at the Roseburg Woman's clubhouse. Any amount over the fund quota will be put in defense bonds and stamps by the club. Mrs. Perry Thiele, chairman of the party, is being assisted by Mrs. Carl Wasson, Mrs. James E. Henbest and Miss Merle Erickson.

Here From Riddle—Ben and Stille Nichols, of Riddle, were business visitors here Tuesday.

Milo Visitors Here—Clay and Bill Uam and Jay Wright, of Milo, were business visitors in this city yesterday.

Illness Keeps Dr. Hall
From Roseburg Date

Dr. Martin Hall, who was exiled from Germany because of his criticism of the Nazi totalitarian state, was unable to fill his speaking engagement at the junior high school today. Dr. Hall, sponsored by the National Assemblies, was scheduled to appear this morning at a public program, but telephoned early today from Portland that he was ill and would be unable to keep the engagement. Efforts will be made to secure his appearance here at some later date, according to R. R. Brand, principal of junior high school.

VITAL STATISTICS

BORN

EIFERT—To Mr. and Mrs. J. W. Elfert, of Glendale, at Mercy hospital, Wednesday, January 14, a son, Justin William, Jr.; weight six pounds eight and a half ounces.

CYRUS—To Mr. and Mrs. Milford Cyrus, 1158 Military street, Roseburg, at Mercy hospital, Monday, January 12, a daughter, Nancy Lou; weight six pounds two ounces.

ACTOR AND DIPLOMAT

HORIZONTAL

1 Actor who recently was asst. naval attaché at U. S. embassy in London.
9 He escaped—by from France.
11 Corridor.
12 Hop's kilns.
13 Shift.
15 Internal.
17 Be carried.
20 A prayer.
22 Surface ship which attacks convoys.
24 Canvas shelters.
25 Station (abbr.).
27 Lance.
28 Steamship (abbr.).
29 Turkish coins.
31 Fruit of a palm.
32 Lone Scout (abbr.).
34 Eyrie.

ANSWER TO PREVIOUS PUZZLE

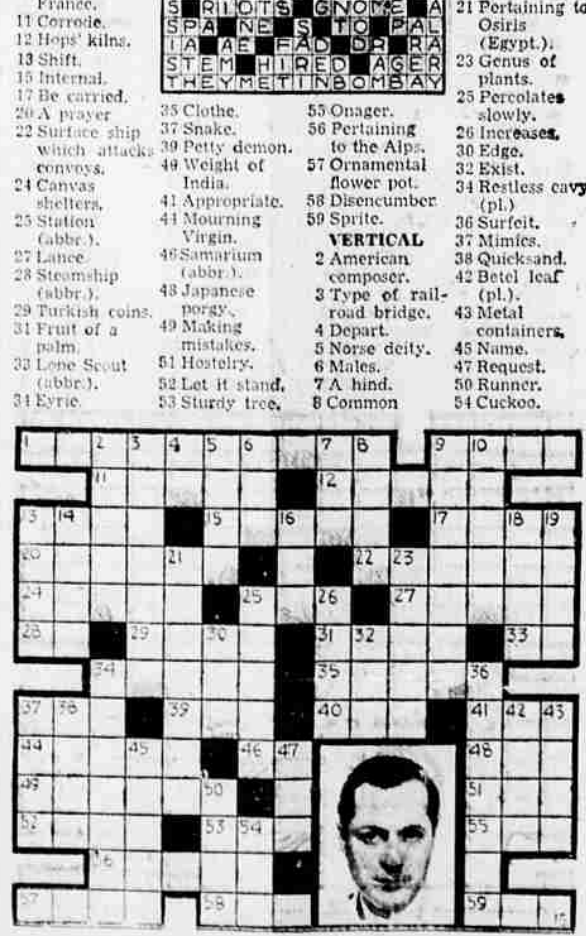
ROSSALIND RUSSELL
EMIR SORES ALLEE
PI CO TO D HR GRI
ITS P DO ASP
NO ROSAUND COLON
BOB RUSSELL BURLETTA
AVE DRAWINGS
SPRLOTS GNOVEA
SPAINES TO PA
IAAEAD BR PA
STEM HIRE AGER
THEYMETTINGOMBAY

35 Cloth.
37 Snake.
39 Petty demon.
40 Weight of India.
41 Appropriate.
43 Mourning (abbr.).
45 Samaritan (abbr.).
48 Japanese porry.
49 Making mistakes.
51 Hostelry.
52 Let it stand.
53 Sturdy tree.

55 Onager.
56 Pertaining to the Alps.
57 Ornamental flower pot.
58 Disenchantment.
59 Vertice.

2 American composer.
3 Type of railroad bridge.
4 Depart.
5 Norse deity.
6 Males.
7 A hind.
8 Common.

9 Different-colored strips.
10 Apart.
13 Pithy sayings.
14 Mineral rocks.
16 Egyptian goddess.
18 Bargain.
19 Sins.
21 Pertaining to Osiris (Egypt).
23 Genus of plants.
25 Percolates slowly.
26 Increases.
30 Edge.
32 Exist.
34 Restless cavy (pl.).
36 Surfeit.
38 Quicksand.
42 Betel leaf (pl.).
43 Metal containers.
45 Name.
47 Request.
50 Runner.
54 Cuckoo.



By Williams

Britons Putting
Everything In
Fight for Victory

Taxes, Rationing, Hardships
Of War Recited in Letter
To Resident of Roseburg

A picture of conditions of life in the British Isles is contained in a letter recently received by Mrs. W. H. Fisher of Laureiwood from her cousin, W. Somerville, of Manchester.

"We are now taxed 10 shillings on the pound (50 per cent)," the letter states, "and in addition we have to pay 33 per cent purchase tax on clothes, furniture and domestic articles, so it is plain we are putting everything into the fight—our sons and daughters, our businesses, our money, our time, and everything else beside—so that the world may be freed from an oppressor. If we had more, more we would give and with all our sacrifice we feel cheerful and resolute."

"The food rationing is very strict. You have your ration only and cannot buy a choice of food. The clothes ration is also very limited. Very few motor cars not in national service are now on the road. All this is to provide extra shipping space for the needs of the forces. Our streets, as you know, are blacked out and now when nights are long and no moonlight very few, unless they have important business, venture out in the blackout."

"As you perhaps know, Manchester has had some severe air raids—guns firing, planes dropping overhead, bombs whistling down and falling all around where we live; our windows all blown out, and our door blown in."

A newspaper clipping was enclosed telling how two midwives received decorations for bravery, the two women having remained by patients and helping to bring children into the world while bombs wrecked the houses in which they were working.

Reporting on a letter received from a son in service in North Africa, the writer says:

"Our sons were called to arms, which left a gap in the home and an even bigger gap in business. All men up to around 40 years are registered for military service. My eldest son was called up the day war was declared. He had been trained in the territorial force in the tanks and only after three or four months he was sent to Egypt, where he fought right across the Libyan desert where more than 200,000 Italian prisoners were taken. He told of the discomforts of the sand storms when the sand got into mouth, eyes, nose, hair and clothes, and the flies were so bad they would cover food while it was raised to the mouth. The shortage of water at times was the worst of their ills. Indeed, he said, at one place, where 20,000 Italian prisoners had been taken, there was a sit-down strike by them because of the shortage of water."

"My son said he was sorry for the Italians as they had nothing but salt water and their mouths were covered with sores. He speaks well of the Italians and said their hearts were not in the fight and many of them did not speak in complimentary terms of the Germans."

"He was one of those who was sent to Crete, where the fighting was fierce and bitter. He does not regard the Germans as super soldiers and adds the only way they are superior is in equipment."

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(REMAINING HOURS TODAY)

WEDNESDAY, JAN. 14

4:00—Fulton Lewis, Jr.
4:15—Here's Morgan.
4:30—Talk by Frank Cuhel.
4:45—Shafter Parker.
5:00—Orrin Tucker's Orch.
5:15—Orphan Annie, Quaker Oats.
5:30—Capt. Midnight, Ovaltine.
5:45—Jack Armstrong, Wheaties.
6:00—Dance Review.
6:30—Dinner Concert.
6:50—News, Cal. Pac. Utilities.
6:55—Interlude.
7:00—News and Views, Studebaker.
7:15—Spotlight Bands, Coca Cola.
7:30—Lone Ranger.
8:00—Chicago Theatre of the Air.
9:00—Alka Seltzer News.
9:15—Lest We Forget.
9:30—Fulton Lewis, Jr.
9:45—Harry James Orch.
10:00—Number Please.
10:15—Sign Off.

THURSDAY, JAN. 15

6:30—Top of the Morning.
7:00—News, L. A. Soap.
7:15—Stuff and Nonsense.
7:40—Motorist's Edition of State and Local News.
7:45—Rhapsody in Wax.
8:15—Breakfast Club.
8:30—This and That.
8:45—As the Twig is Bent, Post's Bran Flakes.
9:00—John B. Hughes, Asperant.

9:15—Man About Town.
9:30—U. S. Navy Band.
10:00—Alka Seltzer News.
10:15—Helen Holden.
10:30—Front Page Farrell, Anaheim.
10:45—Music Shop.
11:00—Standard School of the Air, Standard Oil Company.
11:30—School of the Air, American Song Bag.
11:45—School of the Air, Western Hemisphere Stories.
12:00—Interlude.
12:05—Sports Review, Dunham Transfer Co.
12:15—Rhythm at Random.
12:45—State and Local News, Hansen Motors.
12:50—News-Review of the Air.
1:00—Henninger's Man on the Street.
1:15—Mutual Goes Calling.
1:30—Johnson Family.
1:45—Boake Carter.
2:00—David Cheskin's Orch.
2:15—I'll Find My Way.
2:30—At Your Command.
2:45—Let's Play Bridge.
3:00—Dave Wade's Orch.
3:30—News, Douglas National Bank.
3:45—Homes on the Land.
4:00—Fulton Lewis, Jr.
4:15—Conference of Ministers.
4:30—Sam Brewer.
4:45—Shafter Parker.
5:00—Gene Krupa's Orch.
5:15—Orphan Annie, Quaker Oats.
5:30—Capt. Midnight, Ovaltine.
5:45—Jack Armstrong, Wheaties.
6:00—Dance Review.
6:15—Phil Stearns News, Avalon.
6:30—Dinner Concert.
6:50—News, Cal. Pac. Utilities.
6:55—Interlude.
7:00—Raymond Gram Swing, White Owl.
7:15—Spotlight Bands, Coca Cola.
7:30—Your Defense Reporter.
7:45—Dance Orch.
8:00—Standard Symphony Hour, Standard Oil Company.
9:00—Alka Seltzer News.
9:15—Dick Jurgens' Orch.
9:30—Fulton Lewis, Jr.
9:45—Del Courtney's Orch.
10:00—Number Please.
10:15—Sign Off.

Your Federal Income Tax

No. 9
Methods of Accounting and
Records for Income Tax
Purposes

The internal revenue code provides that the net income of a taxpayer shall be computed upon the basis of his annual accounting period in accordance with the method of accounting regularly employed in keeping his books; but if no such method of accounting has been so employed or if the method employed does not clearly reflect the income, the computation is to be made in accordance with such method as in the opinion of the commissioner of internal revenue does clearly reflect the income.

The regulations recognize that no uniform method of accounting can be prescribed for all taxpayers, and the law contemplates that each taxpayer shall adopt such forms and systems of accounting as are in his judgment best suited to his purpose. The methods of accounting most generally used are (1) the cash receipts and disbursement method, and (2) the accrual method. The regulations provide that in order to reflect net income correctly, inventories at the beginning and end of each taxable year are necessary in every case in which the production, purchase, or sale of merchandise is an income-producing factor, and that in any case in which it is necessary to use an inventory, no method of accounting will correctly reflect income except an accrual method.

Each taxpayer is required by law to make a return of his true income and under the regulations he is required to maintain such accounting records as will enable him to do so. His books and records must be kept at all times available for inspection by internal-revenue officers and retained as long as the contents thereof may become material in the administration of any internal revenue law.

Garden Valley Club to Meet—The Garden Valley club will meet Thursday at two o'clock at the clubhouse with Mrs. Peter Sinclair as hostess.

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U. S. Pays Bitter
Expediency Price,
Willkie Declares

NEW YORK, Jan. 14—(AP)—In this war the United States "is paying the bitter price of our worship of expediency, our endless seeking of the easy way out," says Wendell L. Willkie.

"We will be doing our job the hard way because we have so long sought the easy way," the 1940 republican presidential candidate said.

"It would have been hard to guard democracy in 1931 when Japan broke the peace of the league of nations by marching into Manchuria. It would have been hard to guard it when Mussolini moved on Ethiopia, or in 1938 when Czechoslovakia was betrayed."

"In all those cases the guardianship of democracy might have meant war. And yet today, when we can no longer put it off, today when the easy way is at last closed to us, the task is even harder."

Willkie called on the people to "pour out our wealth, our energies and if necessary our lives into this overwhelming effort," declaring that we cannot hope to meet the president's war program "unless we lead Spartan lives."

He said U. S. standards had been too low and "the economists have become the high priests of our civilization."

"They have told us what to do and what not to do," he declared, "and we have followed them. Even in matters of state we have not sought to do what was good, or noble, or courageous, or generous or worthy. We have rather sought to do what was expedient. Expediency is a poor standard for mankind."

Willkie spoke at a dinner opening a drive for \$750,000 to modernize St. Vincent's hospital. Former Governor Alfred E. Smith and former Postmaster General James A. Farley are leaders in the campaign.

LaGuardia Sees Need of
Quitting One of 2 Jobs

WASHINGTON, Jan. 14—(AP)—Fiorello H. La Guardia said today he soon would have to decide whether he would continue as mayor of New York and as civilian defense director.

La Guardia told a house committee that he wanted to stay on as a defense chieftain until congress finally passed a bill authorizing appropriations for the work and another bill, still in the making, to provide for compensation for civilian defense workers injured at their tasks.

"Then," he said, "I will either have to give up the job of mayor of the city of New York and take the civilian defense job, or I can give up the OCD and go back to New York and mind my own business and criticize what is going on in Washington, or I can do what I did in the last war, if I could get by."

The mayor was an air corps major in the last war.

Spend Tuesday Here—Mr. and Mrs. Walter Hutchinson, Mrs. Roy Duncan and Mrs. R. A. Moore and son, Jimmie, of Days Creek, spent Tuesday here, attending to business and visiting relatives and friends. The Hutchinsons brought their son, John, to Roseburg and he left last night for army service.

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WE'D LOVE TO
STAY LONGER!

It pleases us when departing guests express this wish. For our every move is directed to making them feel just that way! When you come to Portland next time stop at the Hotel Multnomah!

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ARE INSEPARABLE...AT THE

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